



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ROCKLAND MUNICIPAL WATER & SEWER UTILITY

Principal Office: P.O. BOX 124
ROCKLAND, WI 54643

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SUSAN DONSKEY of _____
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2002
(Date)

VILLAGE CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ROCKLAND MUNICIPAL WATER & SEWER UTILITY**Utility Address:** P.O. BOX 124
ROCKLAND, WI 54643**When was utility organized?** 7/12/1968**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS SUSAN DONSKEY**Title:** VILLAGE CLERK**Office Address:**105 W CENTER STREET
P.O. BOX 8
ROCKLAND, WI 54643**Telephone:** (608) 486 - 4037**Fax Number:** (608) 486 - 4037**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MICHAEL G TEMP**Title:** VICE PRESIDENT**Office Address:** TOSTRUD & TEMP, S.C.
201 MAIN STREET SUITE 210
LA CROSSE, WI 54601**Telephone:** (608) 784 - 8060**Fax Number:** (608) 784 - 8167**E-mail Address:** mtemp@centurytel.net

President, chairman, or head of utility commission/board or committee:

Name: MR DANIEL BROOKS**Title:** PRESIDENT**Office Address:**406 MOURNING DRIVE
ROCKLAND, WI 54643**Telephone:** (608) 486 - 4037**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MICHAEL G TEMP**Title:** VICE PRESIDENT**Office Address:** TOSTRUD & TEMP, S.C.
201 MAIN STREET SUITE 210
LA CROSSE, WI 54601**Telephone:** (608) 784 - 8060**Fax Number:** (608) 781 - 8167**E-mail Address:** mtemp@centurytel.net**Date of most recent audit report:** 3/11/2002**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM ELLS**Title:** SUPERINTENDENT**Office Address:**105 W CENTER STREET
P.O. BOX 8
ROCKLAND, WI 54643**Telephone:** (608) 486 - 4037**Fax Number:** (608) 486 - 4037**E-mail Address:**

Name of utility commission/committee: ROCKLAND UTILITY BOARD

Names of members of utility commission/committee:MR DANIEL BROOKS, PRESIDENT
MR RON COPHER, TRUSTEE
MR DALE NAUMAN, TRUSTEE
MR DALE PIPER, TRUSTEE
MR DAVE SCHWEMLEIN, TRUSTEE
MR MARK VAN WORMER, TRUSTEE
MR JIM WALTER, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 7/12/1968

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	46,180	39,393	1
Operating Expenses:			
Operation and Maintenance Expense (401)	24,847	21,834	2
Depreciation Expense (403)	7,284	6,949	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,244	6,206	5
Total Operating Expenses	38,375	34,989	
Net Operating Income	7,805	4,404	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	7,805	4,404	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,199	4,039	9
Miscellaneous Nonoperating Income (421)	51,582	60,737	10
Total Other Income	53,781	64,776	
Total Income	61,586	69,180	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	61,586	69,180	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,403	25,040	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	23,403	25,040	
Net Income	38,183	44,140	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	189,340	139,636	19
Balance Transferred from Income (433)	38,183	44,140	20
Miscellaneous Credits to Surplus (434)	5,564	5,564	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	233,087	189,340	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SAVINGS ACCT	1,478	4
INTEREST ON SPECIAL ASSESSMENT	721	5
Total (Acct. 419):	2,199	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER INCOME	51,582	6
Total (Acct. 421):	51,582	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
FORGIVENESS OF PROPERTY TAX EQUIVALENT BY VILLAGE	5,564	9
Total (Acct. 434):	5,564	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	46,180	0	0	0	46,180	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	46,180	0	0	0	46,180	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	407,868	356,277	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	140,539	133,155	2
Net Utility Plant	267,329	223,122	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,245,287	1,241,787	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	225,067	192,588	4
Net Nonutility Property	1,020,220	1,049,199	
Investment in Municipality (123)	0	0	5
Other Investments (124)	30,518	30,518	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,050,738	1,079,717	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	34,653	23,615	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	3,216	2,843	11
Other Accounts Receivable (143)	19,386	19,745	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	26,361	46,211	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	83,616	92,414	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,401,683	1,395,253	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,129	3,129	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	233,087	189,340	23
Total Proprietary Capital	236,216	192,469	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	749,200	787,517	26
Total Long-Term Debt	749,200	787,517	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,154	4,800	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,316	4,620	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	8,470	9,420	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	407,797	405,847	38
Total Liabilities and Other Credits	1,401,683	1,395,253	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	379,866	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	28,002				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	407,868	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	140,539	0	0	0	9
Total Accumulated Provision	140,539	0	0	0	
Net Utility Plant	267,329	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	133,155				133,155	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,284				7,284	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	100				100	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	7,384	0	0	0	7,384	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	140,539	0	0	0	140,539	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.01%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,241,787	3,500		1,245,287	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,241,787	3,500	0	1,245,287	
Less accum. prov. depr. & amort. (122)	192,588	32,479		225,067	3
Net Nonutility Property	1,049,199	(28,979)	0	1,020,220	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	3,129	1
Changes during year (explain):		
		2
Balance end of year	3,129	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Water/Sewer Main Extensions	06/01/1995	02/01/2005	7.86%	13,447	1
New Sewer Plant - WI Clean Water Fund	05/14/1997	05/01/2017	3.02%	735,753	2
Total for Account 224				<u>749,200</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	6,244	2
Charged electric department expense		3
Charged sewer department expense	1,651	4
Other (explain):		
NONE		5
Total Accruals and other credits	7,895	
Taxes paid during year:		
County, state and local taxes	5,564	6
Social Security taxes	2,283	7
PSC Remainder Assessment	48	8
Other (explain):		
NONE		9
Total payments and other debits	7,895	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
State Bank of La Crosse	22	20	42	0	3
State Trust Fund Loan	715	801	904	612	4
Clean Water Fund	3,883	22,582	22,761	3,704	5
Subtotal	4,620	23,403	23,707	4,316	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	4,620	23,403	23,707	4,316	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	217,298	0	0	188,549	0	405,847	1
Add credits during year:							
For Services	1,050			900		1,950	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	218,348	0	0	189,449	0	407,797	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEBT REDEMPTION FUND	30,518	2
Total (Acct. 124):	30,518	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,216	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	3,216	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	19,386	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	19,386	
Receivables from Municipality (145):		
HYDRANT RENT & YEAR END ADJUSTMENTS	26,361	12
Total (Acct. 145):	26,361	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	368,071	0	0	0	368,071	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	136,847	0	0	0	136,847	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	217,823	0	0	0	217,823	6
Other (specify):					0	7
Average Net Rate Base	13,401	0	0	0	13,401	
Net Operating Income	7,805	0	0	0	7,805	8
Net Operating Income as a percent of						
Average Net Rate Base	58.24%	N/A	N/A	N/A	58.24%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	3,129	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	211,213	3
Other (Specify):		4
Total Average Proprietary Capital	214,342	
Net Income		
Net Income	38,183	5
Percent Return on Proprietary Capital	17.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Net Utility Plant (Page F-06)

ACCT 395 - CONST IN PROGRESS

COSTS INCURRED FOR 2ND WELL - NOT COMPLETE AT YEAR END.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review pfp in 2002; other items immaterial. ele

August 14, 2002

Mrs. Susan Donskey, Village Clerk
Rockland Municipal Water and Sewer Utility
105 West Center Street
P.O. Box 8
Rockland, WI 54643-0008

2001 Analytical Review DWCCA-5130-PJL

Dear Mrs. Donskey:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. Please confirm that the Public Fire Protection Service amount reported in Account 463 on page W-4 includes the adjustment of \$3,506 as directed in our letter dated August 28, 2001, concerning the utility's 2000 annual report. Please also note that in the future any adjustments should be reported separately and fully explained in a schedule footnote.

2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.

3. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter.

We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5130.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	45,926	1
Total Sales of Water	45,926	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	254	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	254	
Total Operating Revenues	46,180	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	13,233	5
General Operating Expenses (680-690)	11,614	6
Total Operation and Maintenance Expenses	24,847	
Other Operating Expenses		
Depreciation Expense (403)	7,284	7
Amortization Expense (404)		8
Taxes (408)	6,244	9
Total Other Operating Expenses	13,528	
Total Operating Expenses	38,375	
NET OPERATING INCOME	7,805	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	196	11,808	26,476	4
Commercial	9	1,244	2,052	5
Industrial				6
Total Metered Sales to General Customers (461)	205	13,052	28,528	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		17,150	8
Other Sales to Public Authorities (464)	4	84	248	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	210	13,136	45,926	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	17,150	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	<u>17,150</u>	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	<u>0</u>	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	254	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	<u>254</u>	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	<u>0</u>	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	6,733	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,906	3
Chemicals (630)	174	4
Supplies and Expenses (640)	1,420	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	13,233	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,961	8
Office Supplies and Expenses (681)	1,330	9
Outside Services Employed (682)	4,041	10
Insurance Expense (684)	828	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	76	13
Miscellaneous General Expenses (689)	1,378	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	11,614	
Total Operation and Maintenance Expenses	24,847	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		5,564	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		162	2
Net property tax equivalent		5,402	
Social Security		818	3
PSC Remainder Assessment		24	4
Other (specify): NONE			5
Total tax expense		6,244	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.238742				3
County tax rate	mills		5.016430				4
Local tax rate	mills		3.155404				5
School tax rate	mills		10.444625				6
Voc. school tax rate	mills		2.871602				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.726803				10
Less: state credit	mills		1.612981				11
Net tax rate	mills		20.113822				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.155404				14
Combined School Tax Rate	mills		13.316227				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.471631				17
Total Tax Rate	mills		21.726803				18
Ratio of Local and School Tax to Total	dec.		0.758125				19
Total tax net of state credit	mills		20.113822				20
Net Local and School Tax Rate	mills		15.248790				21
Utility Plant, Jan. 1	\$	356,276	356,276				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	356,276	356,276				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	356,276	356,276				26
Assessment Ratio	dec.		0.837954				27
Assessed Value	\$	298,543	298,543				28
Net Local & School Rate	mills		15.248790				29
Tax Equiv. Computed for Current Year	\$	4,552	4,552				30
Tax Equivalent per 1994 PSC Report	\$	5,564					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	5,564					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	4,533		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	4,533	0	
PUMPING PLANT			
Land and Land Rights (320)	487		12
Structures and Improvements (321)	18,199	20,210	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,105		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	39,791	20,210	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	14,199		23
Total Water Treatment Plant	14,199	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	243		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			4,533	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	4,533	
PUMPING PLANT				
Land and Land Rights (320)			487	12
Structures and Improvements (321)			38,409	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			21,105	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	60,001	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			14,199	23
Total Water Treatment Plant	0	0	14,199	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			243	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	31,033		26
Transmission and Distribution Mains (343)	174,076		27
Fire Mains (344)	0		28
Services (345)	36,797	1,050	29
Meters (346)	15,602	1,079	30
Hydrants (348)	28,348		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	286,099	2,129	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	984	1,250	36
Transportation Equipment (373)	2,326		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	8,345		39
Total General Plant	11,655	1,250	
Total utility plant in service directly assignable	356,277	23,589	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	356,277	23,589	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			31,033 26
Transmission and Distribution Mains (343)			174,076 27
Fire Mains (344)			0 28
Services (345)			37,847 29
Meters (346)			16,681 30
Hydrants (348)			28,348 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	288,228
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,234 36
Transportation Equipment (373)			2,326 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			8,345 39
Total General Plant	0	0	12,905
Total utility plant in service directly assignable	0	0	379,866
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	379,866

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,155	1,155	1
February			1,041	1,041	2
March			1,029	1,029	3
April			1,051	1,051	4
May			1,280	1,280	5
June			1,252	1,252	6
July			2,668	2,668	7
August			1,513	1,513	8
September			1,144	1,144	9
October			1,041	1,041	10
November			1,077	1,077	11
December			1,118	1,118	12
Total annual pumpage	0	0	15,369	15,369	
Less: Water sold				13,136	13
Volume pumped but not sold				2,233	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				212	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				212	19
Volume pumped but unaccounted for				2,021	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				115	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 3/10/2001					27
Total KWH used for pumping for the year				68,958	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
ROCKLAND WI	1	220	10	26,400	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1			1
Location	ROCKLAND WI			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	LAYNE-NW			5
Year Installed	1968			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	175			8
Pump Motor or Standby Engine Mfr	U.S.			10
Year Installed	1968			11
Type	ELECTRIC			12
Horsepower	20			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4 5
Year constructed	1968		6
Primary material (earthen, steel, concrete, other)	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	102		9 10
Total capacity in gallons (actual)	50,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	GRAVITY		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	15,011	0	0	0	15,011
P	D	6.000	1,185	0	0	0	1,185
M	T	8.000	2,080	0	0	0	2,080
P	D	8.000	450	0	0	0	450
Total Within Municipality			18,726	0	0	0	18,726
Total Utility			18,726	0	0	0	18,726

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	209	3	0	0	212	4	1
M	1.000	1	0	0	0	1		2
Total Utility		210	3	0	0	213	4	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	44	0	0	0	44	0	1
0.750	188	12	0	0	200	6	2
1.000	3	0	0	0	3	0	3
2.000	1	0	0	0	1	0	4
Total:	236	12	0	0	248	6	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	37	5	0	2	0	0	44	1
0.750	161	1	0	1	0	37	200	2
1.000	0	3	0	0	0	0	3	3
2.000	0	0	0	1	0	0	1	4
Total:	198	9	0	4	0	37	248	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	35				35	2
Total Fire Hydrants	35	0	0	0	35	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	35
Number of distribution system valves end of year:	52
Number of distribution valves operated during year:	28

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

LINE 321 - STRUCTURES & IMPROVEMENTS
COST OF \$20,210 FOR IRON FILTER REHAB.

Water Services (Page W-16)

WATER SERVICES PUT IN SERVICE THIS YEAR WERE PAID BY DEVELOPERS OF PROPERTY.
NO SERVICES WERE PAID BY THE UTILITY.
